

STATE BOARD OF EQUALIZATION
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June 13, 2000

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Executive Director

No. 2000/036

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

REVISION TO PROPERTY TAX COMMITTEE WORK PLANS FOR 2000

Information regarding the Property Tax Committee work plans for January through December 2000 was provided in LTA 2000/06. That LTA contained (tentative) key dates for dealing with significant property tax issues for the year 2000. This letter is an update of the Property Tax Committee work plans and provides information on key project dates for the period of June through December 2000. Enclosed are two calendars containing (tentative) key dates in the process, one by subject matter and the other by month.

The dates listed are subject to change depending on the needs of the participants. New issues could also arise and affect the schedule.

Property Tax Committee meetings (unless otherwise noted) will be held at the Board of Equalization, 450 N Street, Sacramento. Other meetings relating to the project will also be held in Sacramento, but alternative locations may be selected depending on the needs of the participants. The following lists the meeting dates and topics scheduled to be addressed by the Property Tax Committee for June through December 2000.

Meeting Date	Topic
June 14	Approval of wording for an update of: <ul style="list-style-type: none">Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i>
July 25	Discussion of issues relating to: Proposed Property Tax Rule 180, <i>Contracts for Appraisal Work</i>
August 9	Approval of wording for an update of: <ul style="list-style-type: none">Assessors' Handbook Section 267, <i>Welfare, Church, and Religious Exemptions</i>

Meeting Date	Topic
September 13	Approval of wording for an update of: <ul style="list-style-type: none">• <i>Assessment Appeals Manual</i>
November 1	Approval of wording for a revision of: <ul style="list-style-type: none">• Assessors' Handbook Section 541, <i>Assessment of Public Utilities and Railroads</i> Discussion of issues relating to: <ul style="list-style-type: none">• Proposed Property Tax Rule 305.3, <i>Application for Equalization After A Mandatory Audit</i>
December 13	Approval of wording for a revision of: <ul style="list-style-type: none">• Assessors' Handbook Section 542, <i>Assessment of Water Companies and Water Rights</i>

Project schedules, copies of current committee materials, including issue papers and minutes for the Committee meetings, may be accessed through the Board's Web site (www.boe.ca.gov) under the heading Meetings. Future revisions to schedules will be posted on the Web site.

If you have questions or comments, please contact Mr. Dean Kinnee at (916) 322-3822 or Ms. Lisa Thompson at (916) 324-2701.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:lt
Enclosures

REVISED CALENDAR OF KEY DATES BY SUBJECT MATTER

ASSESSORS' HANDBOOK SECTION 504 Update **Assessment of Personal Property and Fixtures**

- June 14 • Property Tax Committee to hear presentations on unresolved issues regarding language for update and adopt recommendations for the Board's consideration

PROPOSED PROPERTY TAX RULE 180 **Contracts for Appraisal Work**

- July 25 • Property Tax Committee to discuss issues relating to consultants performing appraisal work and adopt recommendations for the Board's consideration

ASSESSORS' HANDBOOK SECTION 267 Update **Welfare, Church, and Religious Exemptions**

- June 9 • Deadline for interested parties to provide comments to staff regarding proposed language for update
- June 30 • Staff to meet with interested parties to discuss proposed language for update
- August 9 • Property Tax Committee to hear presentations on unresolved issues regarding language for update and adopt recommendations for the Board's consideration

Assessment Appeals Manual Update

- June 9 • Staff to mail interested parties a draft of the manual
- July 14 • Deadline for interested parties to provide comments and alternative text to staff regarding draft of manual
- August • If necessary, staff will schedule a date to meet with interested parties to discuss text of manual
- August 18 • Deadline for interested parties to provide comments to staff regarding pending issues
- September 13 • Property Tax Committee to hear presentations on unresolved issues regarding alternative text and adopt recommendations for the Board's consideration

REVISED CALENDAR OF KEY DATES BY SUBJECT MATTER (continued)

ASSESSORS' HANDBOOK SECTION 541

Assessment of Public Utilities and Railroads

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| June 19 | • Deadline for interested parties to provide comments and alternative text for first draft |
| July 17 | • Staff to mail interested parties a second draft of the handbook and distribute a matrix of accepted and unaccepted changes |
| August 22 | • Staff to meet with interested parties to discuss text of the handbook |
| September 29 | • Deadline for interested parties to provide comments to staff regarding pending issues |
| November 1 | • Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised handbook and adopt recommendations for the Board's consideration |

ASSESSORS' HANDBOOK SECTION 542

Assessment of Water Companies and Water Rights

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| June 1 | • Staff to mail interested parties a draft of water companies portion of the handbook |
| June 23 | • Staff to mail interested parties a draft of water rights portion of the handbook |
| August 11 | • Deadline for interested parties to provide comments to staff regarding draft of handbook |
| September 11 | • Staff to distribute an agenda matrix for interested parties meeting |
| October 3 | • Staff to meet with interested parties to discuss text of the handbook |
| October 20 | • Deadline for interested parties to provide comments to staff regarding pending issues |
| December 13 | • Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised handbook and adopt recommendations for the Board's consideration |

PROPOSED PROPERTY TAX RULE 305.3

Application for Equalization After A Mandatory Audit

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| November 1 | • Property Tax Committee to discuss unresolved issues regarding the proposed rule and adopt recommendations for the Board's consideration |
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REVISED CALENDAR OF KEY DATES BY SUBJECT MATTER (continued)

PROPERTY TAX RULES ON TAXABLE POSSESSORY INTERESTS

Rules 21, 22, 23, 24, 25, and 28

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| June 23 | • Deadline for interested parties to submit suggestions for changes to rule language |
| September 2 | • Staff to mail interested parties a draft of rules |
| October 2 | • Deadline for interested parties to provide comments to staff on draft rules |
| November 6 | • Staff to distribute an agenda matrix for interested parties meeting |
| November 28 | • Staff to meet with interested parties to discuss draft rules |
| December 18 | • Deadline for interested parties to provide comments to staff regarding pending issues |

ASSESSORS' HANDBOOK SECTION 510

Assessment of Possessory Interests

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| November 1 | • Staff to mail letter advising recipients of handbook revision project, project schedule, and invite parties to submit suggestions for content |
| December 29 | • Deadline for interested parties to submit suggestions for content |

ASSESSORS' HANDBOOK SECTION 511

Assessment of Manufactured Homes and Manufactured Home Parks

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| August 1 | • Staff to mail letter advising recipients of handbook revision project, project schedule, and invite parties to submit suggestions for content |
| September 29 | • Deadline for interested parties to submit suggestions for content |

REVISED CALENDAR OF KEY DATES BY MONTH

June 2000

Date	Project	Task
1	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Staff to mail interested parties a draft of water companies portion of the handbook
9	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Deadline for interested parties to provide comments to staff regarding proposed language for the update
9	<i>Assessment Appeals Manual Update</i>	Staff to mail interested parties a draft of the manual
14	AH 504 Update, <i>Assessment of Personal Property and Fixtures</i>	Property Tax Committee to hear presentations on unresolved issues regarding language for update and adopt recommendations for the Board's consideration
19	AH 541, <i>Assessment of Public Utilities and Railroads</i>	Deadline for interested parties to provide comments and alternative text for first draft
23	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Deadline for interested parties to submit suggestions for changes to rule language
23	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Staff to mail interested parties a draft of water rights portion of the handbook
30	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Staff to meet with interested parties to discuss proposed language for update

July 2000

Date	Project	Task
14	<i>Assessment Appeals Manual Update</i>	Deadline for interested parties to provide comments and alternative text to staff regarding draft of manual
17	AH 541, <i>Assessment of Public Utilities and Railroads</i>	Staff to mail interested parties a second draft of the handbook and distribute a matrix of accepted and unaccepted changes
25	Proposed Rule 180, <i>Contracts for Appraisal Work</i>	Property Tax Committee to discuss issues relating to consultants performing appraisal work and adopt recommendations for the Board's consideration

CALENDAR OF KEY DATES BY MONTH (continued)

August 2000

<u>Date</u>	<u>Project</u>	<u>Task</u>
1	AH 511, <i>Assessment of Manufactured Homes and Manufactured Home Parks</i>	Staff to mail letter advising recipients of handbook revision project, project schedule, and invite parties to submit suggestions for content
9	AH 267 Update, <i>Welfare, Church, and Religious Exemptions</i>	Property Tax Committee to hear presentations on unresolved issues regarding language for update and adopt recommendations for the Board's consideration
11	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Deadline for interested parties to provide comments to staff regarding draft of handbook
18	<i>Assessment Appeals Manual Update</i>	Deadline for interested parties to provide comments to staff regarding pending issues
22	AH 541, <i>Assessment of Public Utilities and Railroads</i>	Staff to meet with interested parties to discuss text of handbook

September 2000

<u>Date</u>	<u>Project</u>	<u>Task</u>
2	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Staff to mail interested parties a draft of rules
11	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Staff to distribute an agenda matrix for interested parties meeting
13	<i>Assessment Appeals Manual Update</i>	Property Tax Committee to hear presentations on unresolved issues regarding alternative text and adopt recommendations for the Board's consideration
29	AH 511, <i>Assessment of Manufactured Homes and Manufactured Home Parks</i>	Deadline for interested parties to submit suggestions for content
29	AH 541, <i>Assessment of Public Utilities and Railroads</i>	Deadline for interested parties to provide comments to staff on pending issues

CALENDAR OF KEY DATES BY MONTH (continued)

October 2000

<u>Date</u>	<u>Project</u>	<u>Task</u>
2	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Deadline for interested parties to provide comments to staff on draft rules
3	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Staff to meet with interested parties to discuss text of the handbook
20	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Deadline for interested parties to provide comments to staff regarding pending issues

November 2000

<u>Date</u>	<u>Project</u>	<u>Task</u>
1	AH 541, <i>Assessment of Public Utilities and Railroads</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised handbook and adopt recommendations for the Board's consideration
1	Proposed Rule 305.3, <i>Application for Equalization After a Mandatory Audit</i>	Property Tax Committee to discuss unresolved issues regarding the proposed rule and adopt recommendations for the Board's consideration
1	AH 510, <i>Assessment of Possessory Interests</i>	Staff to mail letter advising recipients of handbook revision project, project schedule, and invite parties to submit suggestions for content
6	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Staff to mail interested parties an agenda matrix for interested parties meeting
28	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Staff to meet with interested parties to discuss draft rules

CALENDAR OF KEY DATES BY MONTH (continued)

<u>December 2000</u>		
<u>Date</u>	<u>Project</u>	<u>Task</u>
13	AH 542, <i>Assessment of Water Companies and Water Rights</i>	Property Tax Committee to hear presentations on unresolved issues regarding the wording of the revised handbook and adopt recommendations for the Board's consideration
18	Rules 21-25 and 28, <i>Taxable Possessory Interests</i>	Deadline for interested parties to provide comments to staff regarding pending issues
29	AH 510, <i>Assessment of Possessory Interests</i>	Deadline for interested parties to submit suggestions for content